



TEXAS NURSING FACILITY (NF)
ENHANCED DIRECT CARE STAFF RATE

COST and ACCOUNTABILITY REPORT

Worksheet Instructions

NOTE: This worksheet is provided for your own information and should be retained in your files for future reference.

Do not return it to the Health and Human Services Commission.

For assistance with the completion of this worksheet, contact the
[Provider Finance Department](#) [Center for Information and Training](#).

Staffing Recoupment Calculation:

- In Cell B5, enter the 9-digit Medicaid contract number for the Nursing Facility (NF). This number will automatically copy to the other worksheet tabs.
- In Cell B6, enter the date that the reporting period begins. This number will automatically copy to the other worksheet tabs.
- In Cell B7, enter the date that the reporting period ends. This number will automatically copy to the other worksheet tabs.
- In Cell C12, enter the rate enhancement (RE) level for Period 1.
- In Cell C13, enter the RE level for Period 2.

Note: The posted levels awarded list on the [Provider Finance Department \(PFD\) is located here](#). It may not reflect changes in the levels that occur after the initial award period, or if PFD has not yet added the new contracts to the list. It is the providers' responsibility to be aware of their past and current RE levels. You must enter the levels correctly for this worksheet to calculate the recoupment accurately.

The worksheet will use the two levels entered to calculate a Weighted Average Level. This level will appear in Cell C16, **Weighted Average Level**.

Units of Service:

- Enter the units of service for Fee-for-Service (FFS), Hospice, STAR+PLUS, and Dual-Demo from STAIRS **Step 5b** for each Resource Utilization Group (RUG). Enter the units for Period 1 in columns E-H and the units for Period 2 in columns K-N.
- In Cells F59 and H59 (the fields labeled "Mcare"), enter the sum of Medicare Residents from **Step 5b**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds".
- In the fields labeled "Other" (Cells F60 and H60), enter the sum of Veterans Administration (V.A). Residents in Medicaid Contracted Beds, Private Insurance Residents in Medicaid Contracted Beds, Private Residents in Medicaid Contracted Beds, and Dual-Eligible Demonstration Non-Medicaid Days from **Step 5b**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds".
- In the fields labeled "Non-Cont." (Cells F62 and H62), enter the sum of V.A. Residents in Medicaid Contracted Beds, Private insurance Other Residents, and Dual-Eligible Demonstration from **Step 5b**, table "Non-Medicaid Days of Service in Medicaid Contracted Beds".

- In Cells F67-F69 and H67-H69, enter the units of service for Ventilators Continuous, Ventilators Partial, and Pediatric Tracheostomy from **Step 5b**.
- In Cell F72, enter the hours worked by Registered Nurses (RN) for Medicaid beds from **Step 6c**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell G72, enter the hours worked by Licensed Vocational Nurses (LVN) for Medicaid beds from **Step 6c**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell H72, enter the sum of the hours worked by Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6c**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell I72, enter the hours worked by Nurse Aides (Aide) for Medicaid beds from **Step 6c**, the total of Columns B (Total Staff Hours Non-Related Party) and F (Total Staff Hours Related Party) in STAIRS.
- In Cell F73, enter the hours worked by Contracted RNs for Medicaid beds from **Step 6c**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell G73, enter the hours worked by Contracted LVNs for Medicaid beds from **Step 6c**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell H73, enter the sum of the hours worked by Contracted Medication Aides (Med) and Restorative Aides for Medicaid beds from **Step 6c**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.
- In Cell I73, enter the hours worked by Contracted Nurse Aides (Aide) for Medicaid beds from **Step 6c**, the total of Columns D (Total Staff Hours Non-Related Party) and H (Total Staff Hours Related Party) in STAIRS.

Cell I91 will show the Level Achieved before any mitigation.

Proceed to the Spending worksheet tab.

Spending:

The Contract Number entered on the Staffing tab will copy to Cell B8 on the Spending tab.

The Reporting Period beginning date entered on the Staffing tab will copy to Cell C9 on the Spending tab.

The Reporting Period ending date entered on the Staffing tab will copy to Cell C10 on the Spending tab.

In Cell D13, enter the total number of Medicaid contracted beds at the end of the reporting period. If the number of beds changed during the reporting period, use the weighted average number of beds. The weighted average is calculated by multiplying the number of days in each month by the number of beds for that month, summing the results for all months for a total, and then dividing that total by the total days in the reporting period.

The units of service entered on the Staffing tab will automatically copy to the Spending tab for FFS, StarPlus, and Dual Demo.

Tables in Columns O-U will automatically sum the units of service and multiply them by the RUG rates for the Staffing Level Achieved on the Staffing tab. You can find the rates on the "9-1-2014 Rates to current" tab within this worksheet

The Direct Care Costs will automatically copy to Cell F80 on the Spending tab after completing the Direct Care tab.

The Dietary Costs will automatically copy to Cell E93 on the Spending tab after completing the Dietary tab.

The Facility Costs will automatically copy to Cell F93 on the Spending tab after completing the Facility tab.

If there is Spending recoupment, the per-unit amount will appear in Cell I106. The total Spending Recoupment will be this amount multiplied by the units of service.

Direct Care:

On the Direct Care tab, enter the wages (sum of Total Staff Wages in **Step 6c**, Non-Related Party Column C, and Related Party Column G) for

- RNs in Cell C6,
- LVNs in Cell C7,
- the sum of Medication Aides and Restorative Aides in Cell C8, and
- Certified Nurse Aides in Cell C9.

Enter the wages for contracted employees (sum of Total Staff Wages in **Step 6c**, Non-Related Party Column E, and Related Party Column I) for

- RNs in Cell C10,
- LVNs in Cell C11,
- the sum of Medication Aides and Restorative Aides in Cell C12, and
- Certified Nurse Aides in Cell C13.

From **Step 7**, enter the Direct Care

- FICA and Medicare Payroll Taxes (Cell C14),
- State and Federal Unemployment Taxes (Cell C15),
- Workers' Compensation Premiums (Cell C16), and
- Workers' Compensation Paid Claims (Cell C17).
- Enter the Employee Benefits/Insurance from **Step 6c**, Column E in the bottom table, in Cells C18-C20.

The sum of these items will appear in Cell C22 and will copy automatically to the Spending tab in Cell F80.

Dietary

On the Dietary tab in Cell F7, TOTAL OTHER RESIDENT CARE STAFF & ADMINISTRATIVE/OPERATIONS WAGES, enter the sum of the Total Other Resident Care Staff Wages from **Step 6d** (Columns C and G) and the **Total Administrative and Operations Personnel Wages** from **Step 6**. (Columns C and G, excluding the wages for the Central Office Staff and the Ancillary Indirect Medicaid-Only Staff).

In Cell C7, enter the wages (sum of Total Staff Wages in **Step 6d**, Non-Related Party Column C and Related Party Column G) for Food Service Supervisory and Professional Staff.

In Cell C8, enter the wages (sum of Total Staff Wages in **Step 6d**, Non-Related Party Column C, and Related Party Column G) for Other Food Service Staff.

The sum of Food Service Supervisory and Professional Staff and Other Food Service Staff will calculate in Cell F8. That will be divided into the Total Wages in Cell F7 to calculate a percentage of Total Other Resident Care Staff (ORCS) Wages that are Dietary. This percentage will show in Cell J8.

- Enter the wages for contracted Dietitians/Nutritionists in Cell C9 (Columns E and I).
- Enter the Food Service Supervisory & Professional Contracted Payment in Cell C10.

The Federal Insurance Contributions Act (FICA) value in Cell C12 will automatically calculate as 7.65 percent of the Total Dietary Wages in Cell F8.

- Enter the State and Federal Unemployment Employee Taxes from **Step 7**, Other Resident Care and Program Administration, in Cell E13.

This value will be multiplied by the Percent of ORCS in Cell J8, and the result will paste in Cell C13.

- Enter the Workers' Compensation Premiums from Enter Other Food Service Staff Wages Contracted Payment in Cell C11.
- **Step 7**, Enter Other Resident Care and Program Administration State and Federal Unemployment in Cell E13.

This value will be multiplied by the Percent of ORCS in Cell J8, and the result will paste in Cell C13.

- Enter the Workers' Compensation Paid Claims from **Step 7**, Other Resident Care and Program Administration, in Cell E15.

This value will be multiplied by the Percent of ORCS in Cell J8, and the result will paste in Cell C15.

- Enter the Employee Benefits from **Step 6d**, Other Resident Care – Dietary, Column E Employee Benefits/Insurance, in Cells C16-18 (benefits include mileage reimbursement).
- Enter the Total amount for Contract Dietary Services from **Step 8f** in Cell C19.
- Enter the Total amount for Supplies/Other Dietary Costs from **Step 8f** in Cells C20-23.

The Total Dietary Costs will calculate in Cell C25 and will automatically paste to Cell E93 on the Spending Tab.

Facility

In Cell C6, enter the TOTAL Rent/Lease – Building and Building Equipment from **Step 8f**.

In Cell C7, enter the TOTAL Depreciation – Building & Improvements, Building Fixed Equipment, Leasehold Improvements, Land Improvements, and Other Amortization from **Step 8f**.

In Cell C8, enter the TOTAL Interest – Mortgage from **Step 8f**.

The Total Facility Costs will calculate in Cell C10 and will automatically paste to Cell F93 on the Spending tab.

Once the Spending Tab is completed, return to the Staffing tab and see the Adjusted Staffing Level Achieved in Cell I91. This is the Final Level Achieved.

Summary Report

The contract number should automatically paste in Cell C5.
The Report Start Date should automatically paste in Cell C6.
The Report End Date should automatically paste in Cell C7.

The Period 1 Level Awarded should automatically paste in Cell H5
The Period 2 Level Awarded should automatically paste in Cell H6.

The Level Achieved will automatically paste in Cell H7. This level should never show on this table as being higher than the Level Awarded.

In Column B, the **Total** RUG Rates from the "9-1-2014 Rate to current" tab for the Period 1 Level Awarded should automatically appear.

In Column C, the **Total** RUG Rates from the "9-1-2014 Rate to current" tab for the Period 1 Level Achieved should automatically appear.

The units of service for Period 1 will automatically copy to Column D.

In Column G, the **Total** RUG Rates from the "9-1-2014 Rate to current" tab for the Period 2 Level Awarded should automatically appear.

In Column H, the **Total** RUG Rates from the "9-1-2014 Rate to current" tab for the Period 2 Level Achieved should automatically appear.

The units of service for Period 2 will automatically copy to Column I.

Recoupments

The worksheet will automatically calculate Staffing and Spending recoupments, if any apply, on the Summary Report tab in Cells H9-H11.

This is your **estimated recoupment**. Note that this estimate is based on the information reported in this Report. If this information is not accurate, your estimated recoupment will not be accurate.

Check all calculations to ensure accuracy.